

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 739 - SB 1000

March 9, 2011

SUMMARY OF BILL: Requires the Department of Revenue (DOR) to make available all of the Department's information and records upon request by the Fiscal Review Committee staff. The subpoena requirement for tax information and returns would not apply to requests from the Fiscal Review Committee staff. Requires confidentiality to be maintained of any information disclosed to the Fiscal Review Committee staff or any other committee or subcommittee of the General Assembly. Requires the DOR to provide a written comprehensive listing of all databases or spreadsheets used by the DOR within 30 days of the effective date of this act and by January 1 of each year thereafter. Requires the comprehensive list to include the names of all data sets contained in any database or spreadsheet, the types of data in each data set, and an explanation of the actual or potential uses of the data sets.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- The Fiscal Review Committee staff will coordinate its requests with DOR so that information can be provided by DOR in a manner that does not require additional resources.
- Requiring a listing of all databases and the detailed information contained within each database will not have a significant fiscal impact on DOR.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/rnc

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